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Transmittal No. 23

FRN No. 0003-7485-97

July 1, 2004

Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, D.C. 20554

Attention: Wireline Competition Bureau

The accompanying tariff material, submitted by ACS of Anchorage, Inc. ("ACS-ANC"), bearing Tariff F.C.C. No. 1, Access Service, is sent for filing in compliance with the Communications Act of 1934, as amended.

This filing, to become effective July 1, 2004, consists of revised tariff pages as indicated on the following check sheet:

Tariff F.C.C. No. 1

Twenty-Third Revised Page 1

This filing is made in compliance with the Federal Communications Commission's Order "In the Matter of July 1, 2004 Annual Access Tariff Filings," DA 04-1997, released July 1, 2004. This filing advances the effective date of revisions originally filed under Transmittal No. 22 from July 1, 2004 to June 30, 2004. This filing then suspends the effective date of those revisions for a period of one day until July 1, 2004.

The original letter of transmittal, along with F.C.C. Form 159 and the required \$695.00 filing fee, are being delivered via overnight service to the Mellon Bank in Pittsburgh, Pennsylvania. Acknowledgment and date of receipt of this filing fee by Mellon Bank are requested. A duplicate letter is provided for this purpose.

This transmittal letter and associated attachments are being filed electronically via the Federal Communications Commission's Electronic Tariff Filing System.

Please address any questions or correspondence in connection with this filing to:

Ms. Lisa Phillips
ACS of Anchorage, Inc.
600 Telephone Ave. M.S. #60
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Telephone: (907) 297-3130
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With a copy to:

Karen Brinkman
Latham & Watkins
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Suite 1000
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Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ted Moninski". The signature is fluid and cursive, with a large loop at the end.

Ted Moninski
Director, Regulatory Affairs

Attachments: Tariff Page
Supplement No. 3